United Nations E/AC.51/2008/L.4/Add.10

Economic and Social Council

Distr.: Limited
3 July 2008

Original: English

Committee for Programme and Coordination
Forty-eighth session
9 June-3 July 2008
Agenda item 8
Adoption of the report of the Committee on its forty-eighth session

Draft report

Rapporteur: Ms. Stefania **Rosini** (Italy)

Addendum

Proposed strategic framework for the period 2010-2011
(Item 3(b))

Programme 25
Internal oversight

1. At its 8th meeting, on 16 June 2008, the Committee for Programme and Coordination considered programme 25, Internal oversight, of the proposed biennial programme plan (A/63/6 (Prog.25)).

2. The representative of the Secretary-General introduced the programme and responded to queries raised during the Committee's consideration of the programme.

Discussion

3. It was noted that the proposed biennial programme plan for 2010-2011 varied significantly from the plan for the period 2008-2009. As there was no change in the mandate of the programme, clarification was sought regarding the underlying reasons for the changes, in particular under subprogramme 2, Inspection and evaluation, and subprogramme 3, Investigations. Clarification was also sought as to whether the Office of Internal Oversight Services had consulted the Independent Audit Advisory Committee at the time of drafting the proposal. Concern was expressed regarding the frequent use of the word "independent" throughout the proposals.

4. The view was expressed that there was no clear distinction between the objectives, expected accomplishments and indicators of achievement reflected under

08-41069 (E) 030708

the three subprogrammes. The definition of each subprogramme and the difference between the evaluation of the programme and evaluation of the implementation of the programme was requested. It was also pointed out that in some cases it was necessary to refine indicators of achievement, which were sometimes not linked to the expected accomplishments.

5. Under subprogramme 1, Internal audit, it was noted that, as part of the strategy, the Internal Audit Division would develop appropriate capacities to meet the emerging challenges. Clarification was sought on the type of capacities the Office would develop in order to meet the emerging challenges.

6. With regard to subprogramme 2, Inspection and evaluation, it was noted that while there was no change to the functions under the subprogramme, significant changes had been proposed to the biennial programme plan, including changing the name of the subprogramme from "Monitoring, evaluation and consulting" to "Inspection and evaluation". Further clarification was sought on indicator of achievement (b) (i) as to what was meant by "recommendations of a systemic and organization-wide nature".

7. Under subprogramme 3, Investigations, it was pointed out that the objective, expected accomplishment and indicators of achievement had been changed and reflected more specific terms vis-à-vis the biennial programme plan for the period 2008-2009. In that regard, concerns were raised as to whether the Office would be able to comply with the very specific terms reflected in the proposed plan.

8. It was observed that as part of the strategy under subprogramme 3, the Investigations Division would facilitate an increased synergy among the various divisions of the Office of Internal Oversight Services. Concern was expressed, particularly with regards to investigations owing to the confidentiality associated with the work.

9. It was noted that the functions of the Office of Internal Oversight Services had been increasing in various sectors and in different nature. In that regard, the view was expressed that the issues dealing with sexual exploitation and abuse in peacekeeping operations were delicate tasks to handle, particularly as they related to cases on sexual exploitation in which the image of the Organization was damaged. Questions were raised concerning the validity of using exposure to economic loss to capture the adverse impact of sexual exploitation and abuse.

Conclusions and recommendations

10. **The Committee noted that the investigation function of the OIOS represented a useful tool to reduce the Organization's exposure to risk and recommended to the General Assembly in that regard to take into account the need to ensure that the investigation process should be accompanied by adequate guarantees of transparency, accountability and impartiality.**

11. **The Committee recommended that the General Assembly approve the programme narrative of programme 25, Internal oversight, of the proposed biennial programme plan, subject to the following modifications:**

Overall orientation

Paragraph 25.3 (c)

After the words "provide independent reviews of the effectiveness", delete the words "and efficiency".

Subprogramme 1
Internal audit

Objective of the Organization

Revise the objective to read:

"To strengthen the Organization's risk management and internal control processes and to contribute to improve the governance".

Expected accomplishments of the Secretariat

In expected accomplishment (a), replace the words "independent audits" with the words "internal audits".

In expected accomplishment (b), replace the words "accountability of" with the words "accountability by".

Indicators of achievement

Add a new indicator of achievement (a) (i) to read as follows:

"(a) (i) Increased mention of the Internal Audit Division's reports in the decision-making of Member States"

Replace indicator of achievement (a) (i) with the following:

"Increased percentage of programme managers that express satisfaction with the accuracy and usefulness of the Internal Audit Division's reports"

Renumber indicator of achievement (a) (ii) as (a) (iii).

Strategy

Paragraph 25.5

In the second sentence, replace the words "develop appropriate capacities to meet emerging challenges" with the words "adapt its organization to meet future challenges".

Subprogramme 2
Inspection and evaluation

Objective of the Organization

Revise the objective to read:

"To strengthen accountability, relevance, efficiency, effectiveness and impact in the implementation of programmes".

Expected accomplishments of the Secretariat

Replace expected accomplishment (a) with the following: "Increased ability of Member States and the Secretariat to make decisions based on OIOS inspections and evaluations, including self-evaluation findings which improve relevance, efficiency and effectiveness in the implementation of the programmes and subprogrammes".

Replace expected accomplishment (b) with the following: "Increased ability of Member States and the Secretariat to make decisions, based on OIOS findings and recommendations pertaining to cross-cutting practices within the Secretariat".

Delete expected accomplishment (c).

Indicators of achievement

In indicator of achievement (a) (i), after the word "relevance" insert the words "in the implementation".

In indicator of achievement (b) (i), replace the words "systemic and organization-wide" with the words "thematic and in-depth".

Delete indicator of achievement (b) (ii).

Renumber indicator of achievement (c) (i) as (b) (ii).

Delete indicator of achievement (c) (ii).

Subprogramme 3
Investigations

Objective of the Organization

Revise the objective to read:

"To safeguard through investigations the Organization's interests, assets and resources by limiting exposure to organizational risks."

Expected accomplishments of the Secretariat

Replace expected accomplishment (a) with the following: "Improved investigation recommendations which effectively contribute to reducing the Organization's risk exposure and increasing its efficiency and accountability".

Indicators of achievement

Replace indicator of achievement (a) with the following: "Increased number of investigation recommendations which effectively contribute to reducing the Organization's risk exposure and increasing its efficiency and accountability".

In indicator of achievement (b), after the word "recommendations" insert the words "accepted and".

Replace indicator of achievement (c) with the following: "Increased percentage of programme managers who received basic investigation training and evaluated it positively".

Strategy

Paragraph 25.7

Delete the second sentence.